



## Goddard Procedural Requirements (GPR)

**DIRECTIVE NO.** GPR 7900.2A  
**EFFECTIVE DATE:** April 25, 2019  
**EXPIRATION DATE:** January 18, 2022

**APPROVED BY Signature:** Original Signed By  
**NAME:** David L. Pierce  
**TITLE:** Director, Wallops Flight Facility

---

### COMPLIANCE IS MANDATORY

---

**Responsible Office:** 830/Aircraft Office

**Title:** Commercial Aviation Services Reporting

---

## PREFACE

### P.1 PURPOSE

The purpose of this GPR is to define responsibilities, procedures and requirements for the coordination and reporting of Commercial Aviation Services (CAS) for all Goddard Space Flight Center (GSFC) organizations utilizing CAS.

### P.2 APPLICABILITY

This directive is applicable to all GSFC organization(s) which procure CAS including organizations leasing aircraft from a Government agency other than NASA. Excluded from this GPR are experimental projects, i.e., X-type aircraft.

- a. In this directive, all document citations are assumed to be the latest version unless otherwise noted.
- b. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term “shall.” The terms “may” or “can” denote discretionary privilege or permission; “should” denotes a good practice and is recommended but not required; “will” denotes expected outcome; and “are/is” denotes descriptive material.

### P.3 AUTHORITY

OMB Circular A-126, Improving the Management and Use of Government Aircraft  
NPR 7900.3, Aircraft Operations Management Manual  
NPR 9130.1, NASA Financial Information

### P.4 APPLICABLE DOCUMENTS AND FORMS

NPR 7900.3, Appendix H, NASA Aircraft Cost and Performance Worksheet(s)

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.

## **P.5 CANCELLATION**

N/A

## **P.6 SAFETY**

N/A

## **P.7 TRAINING**

N/A

## **P.8 RECORDS**

<b>Record Title</b>	<b>Record Custodian</b>	<b>Retention</b>
NASA Aircraft Cost and Performance worksheet(s)	Submitting office	* <u>NRRS 7/25 A2</u> . Destroy 2 years after the Fiscal Year of the report.

*\*NRRS 1441.1 – NASA Records Retention Schedules*

## **P.9 MEASUREMENT/VERIFICATION**

Internal verification procedures shall be established to ensure reported data is accurate. Any data errors observed and any data adjustments necessary to formulate and report accurate aircraft costs must be documented.

### **PROCEDURES**

The primary objective of measuring aircraft operations is to provide Agency stakeholders with the key indicators of program cost, aircraft operational effectiveness, and safety. Submission of timely, accurate, and auditable aircraft cost data to support the Agency budget process is essential. A secondary objective is to meet the reporting requirements of the Office of Management and Budget (OMB) Circular A-126 and the General Services Administration (GSA) for the collection of aircraft information, including aircraft cost data.

### **1.0 Responsibilities**

1.1 All GSFC organizations procuring CAS shall coordinate all such procurements with the GSFC's Aircraft Office, Code 830, (also known as the Center's Flight Operations Office).

1.2 The first priority upon initiating a procurement for CAS is to ensure appropriate internal order codes are utilized in the financial funding stream of the purchase requisition. Use of internal order codes (also known as function codes) is described in NPR 9130.1, *NASA Financial Information Systems*. Also

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.

<b>DIRECTIVE NO.</b>	<u>GPR 7900.2A</u>
<b>EFFECTIVE DATE:</b>	<u>April 25, 2019</u>
<b>EXPIRATION DATE:</b>	<u>January 18, 2022</u>

refer to NPR 7900.3, (Chapter 11, Flight Operations Performance Measurements and Reporting) for further information.

The Aircraft Office/830 can assist with determination of the correct internal order code to be used, but the organization utilizing the CAS is responsible for cost reporting.

1.3 The GSFC's Chief Financial Officer (CFO) shall implement actions to correct any financial errors uncovered within Core Financial.

**NOTE:** Detailed guidance for aircraft-specific internal order codes was released in a June 16, 2006, letter from the Office of the Chief Financial Officer, subject: Function Code Revision (refer to Appendix C of this GPR).

## 2.0 Reporting

NPR 7900.3, Appendix H, NASA Aircraft Cost and Performance Worksheets, shall be used for CAS reporting.

2.1 Reporting of NASA-owned, GSFC-assigned aircraft shall be handled by the Aircraft Office/830. Reporting of NASA-owned aircraft assigned to a Center other than GSFC shall be handled by the assigned Center.

2.2 All GSFC organizations utilizing CAS shall report all aircraft costs and associated data to the NASA HQ Aircraft Management Division (AMD) within 45 days after the end of each quarter where costs were incurred for CAS. Refer to NPR 7900.3, (Chapter 11, Flight Operations Performance Measurements and Reporting) for further information regarding this requirement.

2.3 Aircraft data reporting for CAS shall consist of information on the aircraft flown, hours flown, utilization category, program supported, contract performance period and applicable safety data.

2.4 Aircraft cost data is extracted by filtering data using aircraft-specific internal order codes within Core Financial and verifying the accuracy of the aircraft cost data extracted. While it is not necessary to backtrack and correct errors in the data to report costs as requested, any data errors observed and any data adjustments necessary to formulate and report accurate aircraft costs must be documented. Center CFOs shall implement actions to correct any financial errors uncovered within Core Financial.

<b>DIRECTIVE NO.</b>	<u>GPR 7900.2A</u>
<b>EFFECTIVE DATE:</b>	<u>April 25, 2019</u>
<b>EXPIRATION DATE:</b>	<u>January 18, 2022</u>

Page 4 of 15

### **Appendix A – Definitions**

- A.1 Core Financial – the primary application utilized by NASA for financial accounting purposes
- A.2 Function Code – see Internal Order Code.
- A.3 Internal Order Code – a means of grouping specific financial transactions that may not share any other common identifying characteristics.

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.

<b>DIRECTIVE NO.</b>	<u>GPR 7900.2A</u>
<b>EFFECTIVE DATE:</b>	<u>April 25, 2019</u>
<b>EXPIRATION DATE:</b>	<u>January 18, 2022</u>

Page 5 of 15

## **Appendix B – Acronyms**

AMD	Aircraft Management Division
CAS	Commercial Aviation Services
CFO	Chief Financial Officer
GPR	Goddard Procedural Regulation
GSA	General Services Administration
GSFC	Goddard Space Flight Center
HQ	Headquarters
NPR	NASA Procedural Regulation
NRRS	NASA Records Retention Schedule
OMB	Office of Management and Budget

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.

**DIRECTIVE NO.** GPR 7900.2A  
**EFFECTIVE DATE:** April 25, 2019  
**EXPIRATION DATE:** January 18, 2022

Page 6 of 15

### Appendix C – June 16, 2006, Function Code Revision Letter

National Aeronautics and  
Space Administration  
**Headquarters**  
Washington, DC 20546-0001



June 16, 2006

Reply to Attn of: Office of the Chief Financial Officer

TO: Distribution  
FROM: Deputy Chief Financial Officer  
SUBJECT: Function Code Revision

The National Aeronautics and Space Administration's (NASA) procedures on the use of function codes are being revised to support Agency external reporting requirements for Aircraft Cost Accounting. The new requirement, is effective immediately, is as follows:

*"The 6-digit function code is used in the Agency-wide Functional Management System (FMS) to identify aircraft infrastructure activity that supports NASA's programs and projects. (See enclosure)."*

The new function codes were made available June 1, 2006. They will be used specifically for the management of agency Aircraft Cost Accounting activities. All other infrastructure cost activity will be captured with the following six-digit code: FC 00 00 00. Starting July 10, 2006, will begin to close-out all old function codes with a completion goal of September 30, 2006. This will allow time to process all unobligated purchase requests and complete year-end accounting close-out activities. To achieve this goal, the OCFO will monitor the progress of these activities on a regular basis as prescribed in the Financial Management Requirements, Volume 19, "Period Monitoring Controls Activities".

If you have any questions concerning the requirement, please contact Ledetria T. Beaudoin at (202) 358-0991 or by e-mail at [ledetria.t.beaudoin@nasa.gov](mailto:ledetria.t.beaudoin@nasa.gov).

A handwritten signature in dark ink, appearing to read "Terry Bowie".  
Terry Bowie

Enclosure

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.

**DIRECTIVE NO.** GPR 7900.2A  
**EFFECTIVE DATE:** April 25, 2019  
**EXPIRATION DATE:** January 18, 2022

Page 7 of 15

2

cc:  
NASA Shared Services Center/Mr. Arbuthnot

Distribution:

Chief Financial Officers, NASA Centers

Ames Research Center/Mr. Moyles  
Dryden Flight Research Center/Mr. Gardner  
Glenn Research Center/Mr. Fails (Acting)  
Goddard Space Flight Center/Ms. Abell  
Jet Propulsion Laboratory/Mr. Johnson  
Johnson Space Center/Mr. Beall  
Kennedy Space Center/Mr. Kroskey  
Langley Research Center/Mr. Winter  
Marshall Space Flight Center/Ms. Foster  
Stennis Space Center/Mr. Bevis

Deputy Chief Financial Officers, NASA Centers

Ames Research Center/Ms. Feng  
Dryden Flight Research Center/Ms. Zellmer  
Glenn Research Center/ Mr. Sivic (Acting)  
Headquarters/Mr. Bowie  
Jet Propulsion Laboratory/Mr. Proia  
Johnson Space Center/Ms. Claunch  
Kennedy Space Center/Mr. Cota  
Marshall Space Flight Center/Mr. Mayhall  
Stennis Space Center/Ms. Perwien

Chief Financial Officers for Finances, NASA Centers

Ames Research Center/Mr. Liang  
Deputy Regional Finance Office/Ms. Brown  
Dryden Flight Research Center/Mr. Walker (Acting)  
Glenn Research Center/Ms. McLaughlin  
Goddard Space Flight Center/Mr. Wolz  
Headquarters/Mr. Blair (Acting)  
Jet Propulsion Laboratory/Ms. Wolf  
Johnson Space Center/Ms. Sampay  
Kennedy Space Center/Mr. Lenck  
Langley Research Center/Mr. Christian  
Marshall Space Flight Center/Mr. Alexander

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.

**DIRECTIVE NO.** GPR 7900.2A  
**EFFECTIVE DATE:** April 25, 2019  
**EXPIRATION DATE:** January 18, 2022

Page 8 of 15

3

Chief Financial Officers for Resources, NASA Centers

Ames Research Center/Ms. Mathis  
Headquarters/Mr. Comstock  
Dryden Flight Research Center/Ms. Bour (Acting)  
Glenn Research Center/Mr. Walker (Acting)  
Goddard Space Flight Center/Ms. Baker  
Jet Propulsion Laboratory/Ms. Stevens  
Johnson Space Center/Mr. Birmingham  
Kennedy Space Center/Mr. McKinney  
Langley Research Center/Ms. Prohaska  
Marshall Space Flight Center/Mr. Gearhart  
Stennis Space Center/Mr. Hobgood

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.



### **Function Code Revisions**

#### ***FUNCTION CODES***

This 6-digit function code is used in the Agency-wide Functional Management System (FMS) to identify aircraft infrastructure activity that supports NASA programs and projects.

#### ***AIRCRAFT FUNCTION CODES***

Except for the following function codes, all previously established function codes are henceforth deleted and shall no longer be used for obligation effective immediately.

##### **FC 00 00 00 Non Aircraft Related Financial Transactions**

This function code shall be used to identify any financial transactions not related to aircraft ownership, management and, operations.

##### **FC 50 00 00 Aircraft Ownership, Management, and Operations Financial Transactions**

Federal Property Management Regulation 101-37 "Government Aviation Administration and Coordination" requires each Federal agency to establish an aircraft accounting system. FC 50 00 00 aircraft function codes are established to identify, track, and report financial transactions associated with NASA aircraft (including contracted aircraft/aircraft services) ownership, management, and operations. "Aircraft" as used in this document shall also include Uninhabited Aerial Vehicles (UAV) and Systems (UAS).

The six-digit numbering convention of the aircraft function codes is as follows:

- First 2 digits (50) signifies aircraft costs in general;
- Second 2 digits signifies aircraft type;
- Last 2 digits signifies aircraft cost type.

Each type of aircraft currently in the NASA inventory is assigned a two-letter identifier as listed in the Aircraft Type Cross Reference Table below. For aircraft specific costs, enter the two-digit identifier in place of the "XX" in the Function Codes. For non-aircraft specific costs or costs that can not be allocated to a specific aircraft type at the time of the financial transaction, please enter "00" in place of the "XX" in the Function Codes. For new aircraft types, for which aircraft type identifiers have not been established, please enter "01" in place of the "XX" in the Function Codes. For non-NASA aircraft costs that should be reimbursed to the performing Center, please enter "99" in place of the "XX" in the Function Codes.

In general, the last two digits of the aircraft function codes are set up to distinguish between aircraft ownership investments, aircraft overhead, and aircraft operations costs. FC 50 XX 10 series codes will be used to represent aircraft investment expenditures, while aircraft overhead and aircraft operations costs fall under FC 50 XX 20 and FC 50 XX 30 series codes, respectively. In the special case where the entire aircraft is the project (such as the HARV aircraft, the X-29,

### Function Code Revisions

the X-31, etc.), all expenses for those aircraft will be identified as project costs and shall be identified with FC 00 00 00.

Please note that FC 50 00 00, FC 50 00 10, FC 52 00 20, and FC 53 00 30 are headings. Costs shall not be entered into the system using these codes. Lower level Function Codes shall be used instead. If a question arises concerning which code should be used, the cognizant Center Flight Operations Office will be the final determinant.

#### **FC 50 XX 10 Aircraft Ownership Investments**

**Note:** This is a category heading for various aircraft ownership investment expenditures. Investment expenditures shall be identified using lower level Function Codes.

#### **FC 50 XX 11 Aircraft Purchases**

This function code shall be used to identify the purchase costs of an aircraft, or the applicable cost of the purchase contract assigned to the accounting period. It shall also be used to report the expenditures that will lead to complete or partial ownership of aircraft through lease to own and fractional ownership acquisitions.

#### **FC 50 XX 12 Aircraft Permanent Modifications & Upgrades**

This function code shall be used to identify permanent aircraft modification and upgrade expenditures, e.g. those that are incorporated to meet general aviation or safety requirements. Permanent aircraft modification and upgrades are those that will be installed in the aircraft for two years or longer. Please exclude temporary modifications and upgrades, e.g. those that are incorporated to perform temporary functions specific to R&D missions, programs, and projects. Please also exclude any costs of science payload development.

#### **FC 50 XX 13 Aircraft Support Asset Purchases**

This function code shall be used to identify purchases of aircraft support equipment, test stands, tools, etc.

#### **FC 50 XX 20 Aircraft Overhead**

**Note:** This is a category heading for various aircraft overhead expenditures. Overhead costs shall be identified using lower level Function Codes.

#### **FC 50 XX 21 Aircraft Administrative Overhead**

This function code shall be used to identify any Corporate and Center G&A costs, which are fixed costs, allocated or assessed to aircraft operations.

#### **FC 50 XX 22 Aircraft Operational Overhead**

### **Function Code Revisions**

This function code shall be used to identify the operational overhead costs, which are fixed costs, associated with aircraft operations. Examples of typical aircraft operational overhead costs are:

- Salaries and paid benefits of government personnel and costs of contractor personnel performing aircraft operations management functions.
- Allocated Airfield, Facilities, and IT costs.
- Other aircraft operations overhead costs: e.g. home base airport costs not included in allocated facility costs and operational management consultant service costs.

#### **FC 50 XX 30 Aircraft Operations – Fixed and Variable Costs**

**Note:** This is a category heading for various aircraft operations costs. Aircraft Operations costs shall be reported using lower level Function Codes.

Fixed costs are those expenses incurred even if aircraft is not flown. Storage fees, calendar-based maintenance, and aircrew and maintenance crew personnel costs are typical fixed aircraft operation costs.

Variable aircraft operation costs are those expenses incurred as the aircraft is flown. Typical variable aircraft operation costs are those expenses that are incurred by flight hours or take offs and landings, etc. Fuel and other consumables costs are also typical variable aircraft operation costs. "Power By The Hour" type engine costs are treated as variable aircraft operation costs as well.

While some operational costs, fuel for example, are always considered as fixed or variable costs, the fixed and variable nature of the aircraft activity being acquired, such as procurement of parts or services, can not be pre-determined at the time of obligation. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.



### **Function Code Revisions**

#### **FC 50 XX 31 Aircraft Flight Crew Costs**

This function code shall be used to identify government and contractor flight crew personnel costs, which include salaries, benefits, recurrent training, qualification, and travel costs associated with training and qualification. Flight crew costs can be either fixed or variable costs. Full time Government and contractor flight crew salaries and benefits are fixed costs. Costs associated with overtime, part time, and temporary government and contractor flight crew are considered variable costs. Travel costs associated with aircraft missions are also considered variable costs. Aircraft operators shall assess or allocate costs into fixed and variable categories for reporting to Headquarters.

#### **FC 50 XX 32 Aircraft Maintenance Crew**

This code shall be used to identify costs for government and contractor on-site maintenance crew personnel costs, which include salaries, benefits, recurrent training, qualification, and travel costs associated with training and qualification. Maintenance crew costs can be either fixed or variable costs. Full time Government and contractor maintenance crew salaries and benefits are fixed costs. Costs associated with overtime, part time, and temporary government and contractor flight crew are considered variable costs. Travel costs associated with aircraft missions are also considered variable costs. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

#### **FC 50 XX 33 Aircraft Maintenance Parts and Material**

This function code shall be used to identify the costs of parts and material used in performing aircraft and engine maintenance and repair that are performed at the home operating base. Typically, these types of maintenance are performed by on-site civilian or contractor maintenance crew. Maintenance parts can be either fixed or variable costs depending on the nature of the maintenance action. Calendar driven maintenance are considered fixed costs, while maintenance scheduled based on flight hours, take-off and landing cycles, etc., and unscheduled maintenance and repairs are considered variable costs. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

#### **FC 50 XX 34 Aircraft Outsourced Maintenance**

This function code shall be used to identify costs of aircraft and engine maintenance and repairs that are done, normally off-site, by other government agencies or contractors other than the on-site contractor maintainers, which shall be covered by FC 50 XX 32. Outsourced maintenance can be either fixed or variable costs depending on the nature of the maintenance action. Calendar driven maintenance are considered fixed costs, while maintenance scheduled based on flight hours, take-off and landing cycles, etc., and unscheduled maintenance and repairs are considered variable costs. Aircraft operators shall

### **Function Code Revisions**

use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

**FC 50 XX 35 Aircraft Petroleum and Other Lubricants (POL) & Consumable Gases**

This function code shall be used to identify costs of fuel, oil, hydraulics, hydrazine, and other fluids consumed by the aircraft. It shall also be used for costs of oxygen, nitrogen, and any other gases consumed by the aircraft. These costs are considered variable costs.

**FC 50 XX 36 Flight Support and Ground Service**

This function code shall be used to identify flight Support and ground service costs, such as landing, tie-down, and other airport service fees at deployed locations. These costs are considered variable costs.

**FC 50 XX 37 Aircraft Contracted Aviation Services (CAS) Costs**

This function code shall be used to identify any lease, rental, charter, fractional ownership, and other types of variable CAS costs that are incurred as aircraft are flown. This code shall also be used to identify costs for aircraft services provided by other Government agencies. These costs can be either fixed or variable costs depending on the contractual agreement. Variable costs are usually per flight or per flight hour charges. Fixed costs are usually the monthly charges regardless of flights flown. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

**FC 50 XX 38 Other Aircraft Operating Costs**

Despite best attempts to cover all contingencies, there may well be aircraft operating costs that can not fit the above defined function codes. This code shall be used to identify all other operating costs that are not covered by the other FC 50 XX 30 series codes. These costs can be either fixed or variable depending on the nature of the transaction. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

**DIRECTIVE NO.** GPR 7900.2A  
**EFFECTIVE DATE:** April 25, 2019  
**EXPIRATION DATE:** January 18, 2022

Page 14 of 15

### Function Code Revisions

#### **AIRCRAFT TYPE CROSS-REFERENCE TABLE**

ACFT TYPE	CODE	CENTERS	REMARKS
Non-Aircraft Specific	00	N/A	
New Aircraft Type	01	N/A	
Non-NASA Aircraft	99	N/A	
Small UAV (<200 lb)	81	N/A	
Medium UAV (200 – 500 lb)	82	N/A	
Large UAV (>500 lb)	83	N/A	
Boeing 747	74	ARC, JSC	
B-52	52	DFRC	
BE-200	07	DFRC, GSFC (WFF), LaRC	
ER-2	72	DFRC	
F-15	15	DFRC	
F-16	16	DFRC	
F-18	18	DFRC	
G-III	03	DFRC, HQ	
PIK-20E	20	DFRC	
T-34	34	DFRC, GRC	
YO-3A	33	DFRC/ARC	
DC-8	08	GSFC (WFF)	
P-3	42	GSFC (WFF)	
DHC-6 (Twin Otter)	06	GRC	
Learjet 20 Series	24	GRC	
S-3B	43	GRC	
B-377 (Super Guppy)	37	JSC	
DC-9	09	JSC	
G-II	02	JSC, KSC, MSFC	
T-38	38	JSC, DFRC	
WB-57	57	JSC	
UH-1H	11	KSC, LaRC	
Boeing 757	75	LaRC	
General Aviation Aircraft	04	LaRC	
OV-10	10	LaRC	

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.

**DIRECTIVE NO.** GPR 7900.2A  
**EFFECTIVE DATE:** April 25, 2019  
**EXPIRATION DATE:** January 18, 2022

Page 15 of 15

### CHANGE HISTORY LOG

Revision	Effective Date	Description of Changes
Baseline	01/18/2017	Initial Release
A	04/25/2019	Corrected NPR 7900.3 Appendix from “G” to “H”.  Under Procedures: Added in program cost as one of the primary objectives of measuring aircraft operations. Added the sentence: “Submission of timely, accurate, and auditable aircraft cost data to support the Agency budget process is essential”. Removed the collection of “performance” data.  Section 2.1 Added sentence: “Reporting of NASA-owned aircraft assigned to a Center other than GSFC shall be handled by the assigned Center.”

CHECK THE GSFC DIRECTIVES MANAGEMENT SYSTEM AT  
<http://gdms.gsfc.nasa.gov> TO VERIFY THAT THIS IS THE CORRECT VERSION PRIOR TO USE.